WHAT IS CLAIMED IS:

1. A method for forming a shallow trench, said method comprising steps of: providing a substrate;

forming a plurality of operation layers on said substrate;

forming a photoresist layer on the uppermost one of the operation layers to define a position to be removed;

removing a portion of the operation layers at said position to form an opening; forming a liner layer on the sidewall of the opening; and removing a portion of the substrate corresponding to the opening.

- 2. The method as claimed in Claim 1, wherein the liner layer comprises dielectric material.
- 3. The method as claimed in Claim 2, wherein the liner layer comprises oxide material.
- 4. The method as claimed in Claim 3, wherein the liner layer comprises silicon oxide isolating material.
- 5. The method as claimed in Claim 4, wherein the liner layer comprises TEOS.
- 6. The method as claimed in Claim 1, wherein the liner layer is formed on the sidewall of the opening by deposition.
- 7. A method for forming a shallow trench, said method comprising steps of: providing a substrate;

forming a plurality of operation layers on said substrate;

forming a photoresist layer on the uppermost one of the operation layers to define a position to be removed;

removing a portion of the uppermost one of the operation layers at said position to form an opening;

forming a liner layer on the sidewall of the opening;

removing a portion of the other ones of the operation layer corresponding to the opening; and

removing a portion of the substrate corresponding to the opening.

- 8. The method as claimed in Claim 7, wherein the liner layer comprises dielectric material.
- 9. The method as claimed in Claim 8, wherein the liner layer comprises nitride material.
- 10. The method as claimed in Claim 1, wherein the liner layer is formed on the sidewall of the opening by deposition.